

IFW

Please Direct All Correspondence to Customer Number **20995****AMENDMENT / RESPONSE TRANSMITTAL**

Applicant : Yuji OKAWA
 App. No : 10/809,566
 Filed : March 25, 2004
 For : WAFER BACK SURFACE
 TREATING METHOD AND DICING
 SHEET ADHERING APPARATUS
 Examiner : PHAM, Thanhha S.
 Art Unit : 2813

CERTIFICATE OF MAILING

I hereby certify that this correspondence and all marked attachments are being deposited with the United States Postal Service as first-class mail in an envelope addressed to: Mail Stop Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on

June 27, 2006

(Date)

Kerry Taylor, Reg. No. 43,947

Mail Stop Amendment

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Sir:

Transmitted herewith for filing in the above-identified application are the following enclosures:

(X) Amendment in 9 pages.

The fee has been calculated as shown below:

FEE CALCULATION				
FEE TYPE		FEE CODE	CALCULATION	TOTAL
Excess Claims	16 - 20 = 0	1202 (\$50)	0 x 50 =	\$0
Excess Independent	11 - 13 = 0	1201 (\$200)	0 x 200 =	\$0
			TOTAL FEE DUE	\$0

(X) Return prepaid postcard.

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Kerry Taylor
 Registration No. 43,947
 Attorney of Record
 Customer No. 20,995
 (619) 235-8550

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PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

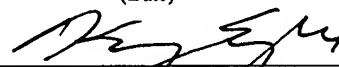
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AMENDMENT AND RESPONSE TO OFFICE ACTION

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

In response to the Office Action dated March 28, 2006, Applicants submit the following amendments and remarks:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.